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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

<i>In re</i>	Dewanjee)	Docket No.: PU2163
Serial No.:	10/604,350)	Group Art Unit: 1712
Filed on:	07/14/2003)	Examiner: Buttner, David
For:	GOLF BALL HAVING A POLYURETHANE COVER)	Due Date: 04/21/2005

Commissioner for Patents
Alexandria, Virginia 22313-1450

RESPONSE TO THE FIRST OFFICE ACTION

Dear Sir:

Submitted herewith is the Applicants' Response to the First Office Action mailed January 10, 2005. No new matter has been added to the application.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks begin on page 10 of this paper.

CERTIFICATE OF MAILING/TRANSMISSION (37 C.F.R. § 1.8(a))

I hereby certify that this paper (along with any referred to as being attached or enclosed) is being deposited with the United States Patent Office on the date shown below via facsimile.

Date of Deposit

4-7-05

Susan Glenn